

February 1, 1951.
Tax Revision.

House File 306
By NELSON of Woodbury.

Passed House, Date
Vote: Ayes..... Nays.....
Passed Senate, Date.....
Vote: Ayes..... Nays.....
Approved

A BILL FOR

An Act to amend chapter four hundred forty-five (445), Code 1950, relating to collection of taxes.

Be It Enacted by the General Assembly of the State of Iowa:

1 Section 1. Chapter four hundred forty-five (445), Code
2 1950, is hereby amended by adding thereto the following new
3 section:
4 “Where special assessment taxes have been assessed and
5 levied against a lot and the owner thereafter splits the lot
6 into two or more pieces, there shall not be any splitting
7 of the special assessment taxes then due, but the special
8 assessment taxes assessed and levied shall remain a lien on
9 the entire lot from the date of entry in the special
10 assessment book by the county auditor.”

EXPLANATION OF H. F. 306

In many instances where special assessment taxes are due on a particular lot the owner, for the purpose of sale, splits the lot up into several pieces and apportions the tax accordingly. This bill is intended to have the special assessment remain a lien on the entire lot until paid.